

HOPI TRIBAL HOUSING AUTHORITY

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REQUEST FOR PROPOSALS

EXTERNAL AUDITOR SERVICES

AMENDMENT #1

Extend Due Date to 5 P.M., May 22, 2026

See Pages 2 & 9

Hopi Tribal Housing Authority
Contracts & Procurement Department

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Request for Proposals

DATE: April 3, 2026 (Amended May 14, 2026)

Proposal Title: External Auditor Services for FY2025

Proposal Due Date: Proposal must be received by **5pm (MST) on May 22, 2026**

Purpose: The Hopi Tribal Housing Authority (HTHA) is seeking proposals from Certified Public Accountant(s) to perform financial and compliance audits in accordance with standards applicable to audits contained in the Single Audit Act, 2 CFR Part 200 of the Uniform Guidance Subpart F – Audit Requirements, accounting principles generally accepted in the United States of America, and applicable federal, state, or local tribal laws and regulations.

Proposal Guidelines:

All HTHA's Request for Proposals (RFP) comply with the rules and regulations stipulated in Section 7(b) of the Indian Self-Determination & Education Act (25 USC 450(e)), which provides the greatest extent feasible, preference, and opportunities be given to American Indians and American Indian owned business enterprises. Additionally, OMB Circular A-102 (45 CFR Part 92.36 (e)) requires the HTHA to take all necessary affirmative steps to assure minority firms, women's business enterprises, and labor surplus area firms are used when possible. For Indian Preference to be applied to American Indian owned and controlled businesses, proof of American Indian business ownership with more than 50% control must be submitted with the proposal.

This RFP represents the requirements for an open and competitive process. Proposals will be accepted until **5pm PST May 22, 2026**. Any proposals received after this date and time will be returned to the sender. All proposals must be signed by an official agent or representative of the company submitting the proposal. If the organization submitting a proposal must outsource or contract any work to meet the requirements contained herein, this must be all-inclusive to include any out-sourced or contracted work. Any proposal which calls for outsourcing or contracting work must include a name and description of the organization being contracted.

Contract terms and conditions will be negotiated upon selection of the winning bidder for this RFP. All contractual terms and conditions will be subjected to review by the Hopi Tribal Housing Authority and will include scope, budget, schedule, and other necessary items pertaining to the proposed audit services. All service cost estimates must be itemized to include an explanation of all fees and costs.

Proposal Description:

HTHA is seeking an independent Certified Public Accountant to perform audits of all 2025 Federally Assisted programs. All federal grant funds will be audited in accordance with:

1. Generally accepted auditing standards, as included in Statements on Auditing Standards, published by the American Institute of Certified Public Accountants (AICPA).
2. The GAO standards for Audit of Governmental Organizations, Programs, Activities Functions (1994 revision).
3. The GAO Guidelines for Financial and Compliance Audits of Federally Assisted Programs.
4. Rules and regulations of OMB Circular A-133.

Scope of Work

A. The HTHA receives and administrates three federal grants, as follows:

1. The FY 2025 Home Improvement Program (HIP) funds from the Bureau of Indian Affairs.
2. The FY 2025 Indian Housing Block Grant (IHBG) funds from the U.S. Department of Housing and Urban Development.
3. The America Rescue Plan Act of 2021 (ARPA) funds from the U.S. Department of Housing and Urban Development.

B. Entrance and exit conferences shall be conducted and coordinated with the HTHA Finance Team.

C. Conduct a single audit as identified in this RFP.

D. Work with the HTHA Finance Team to ensure previous audit findings are addressed and potentially closed in the final 2025 audit report.

Report Requirements:

The auditor shall be responsible for reporting audit findings to the Federal Audit Clearinghouse (FAC) by **September 30, 2026**. An additional copy of the audit findings must be forwarded to the Hopi Tribal Housing Authority

Response to Request of Proposals Format:

Response to this request for proposal should be organized in the following;

1. Letter of transmittal-
 - a. Briefly state your understanding of the work to be done and make a positive commitment to perform the work within the period specified.
 - b. State the all-inclusive fee for the work to be done.

- c. Give a general description of the firm's approach to the audit, including a proposed time schedule.
 - d. State that the person signing the letter authorized to execute the contract.
 2. Profile of your firm:
 - a. State whether your firm is local, regional, national, or international.
 - b. State the location of the office from which the work is to be done, the number of partners, managers, supervisors, seniors, and other professional staff employed at that office.
 3. Mandatory Criteria:
 - a. Affirm that your firm is a properly licensed certified public accounting firm.
 - b. Affirm that your firm meets the independence standard of the GAO Standards for Audit Organizations, Programs, Activities, and Functions.
 4. Summary of your firm's qualifications:
 - a. Identify all supervisors who will be assigned to the audit. Attach resumes that include relevant experience and continuing education for each supervisory person (the resumes may be included in the appendix).
 - b. Describe the recent auditing experience similar to the type of audit requested. Provide the names and telephone numbers of three client officials that we can call as references.
 - c. The firm's knowledge and experience in audits involving federal grants, contracts, and OMB Circular A-133 audits.
 5. Compensation:
 - a. State the total hours and the hourly rate required by staff classification and the resulting all-inclusive maximum fee for which the requested work will be done.

Once all proposals have been reviewed and approved by HTHA, a Notice of Contract Award will be executed, which is the official notification of award. This RFP may be cancelled at any time, and any response to RFP may be rejected in whole or in part, if it is determined such an action is in the best interest of the HTHA.

HTHA will notify awardee no later than May 31, 2026 of proposal award.

An award will be made on a competitive basis in accordance with the selection criteria contained herein. The factors for rating and the points for each factor are provided below. A maximum of 100 points may be given under Rating Factors 1 through 4. To expedite the review of your proposal and ensure that your proposal is given a thorough and complete review of all responses to each of the components of the selection criteria, keep the responses in the same order as the selection factors listed below. Only include documentation that will clearly and concisely support your response to the rating criteria.

Rating Factor 1. Capacity and Capability (45 Points)

This factor addresses the extent to which you have the organizational resources to successfully perform the Scope of Work in accordance with your implementation schedule. This rating factor is made up of three sub-factors as follows:

- A. Technical Qualifications (15 Points)** Evidence of the firm or person's ability to perform the Scope of Work, as indicated by profiles of the principal(s) and staff's professional knowledge and technical competence. The extent to which your proposal describes the roles and responsibilities of your project team and that of your overall principal in charge and staff, including the day-to-day manager, consultants (if any), and subcontractors involved in implementing the Scope of Work.

(15 Points) The proposal describes the firm or person's specialized professional training and technical competence to perform the Scope of Work as indicated by a profile of the principal(s) and staff's professional knowledge and technical expertise which adequately describes the roles and responsibility of the overall proposed principal in charge and staff, including the day-to-day manager, consultants (if any), and subcontractors involved in implementing the Scope of Work.

(8 Points) The proposal describes the firm or person's specialized professional training and technical competence to perform the Scope of Work as indicated by a profile of the principal(s) and staff's professional knowledge and technical expertise. The proposal does not adequately describe the roles and responsibility of the overall proposed principal in charge and staff, including the day-to-day manager, consultants (if any), and subcontractors involved in implementing the Scope of Work.

(0 Points) A profile of the principal(s) and staff's professional training and technical competence is not included or a profile of the principal(s) and staff's professional training and technical competence is included, but is not relevant to the type of services to be performed as identified in the Scope of Work.

- B. Experience (15 Points)** With respect to those listed in Rating Factor 1(A) above, experience will be judged in terms of recent, relevant, and successful experience like that to be undertaken in the Scope of Work. In rating this factor, experience within the past 3 years will be considered recent; experience pertaining to the specific activities performed similar to those to be undertaken in the Scope of Work to be relevant; and experience producing specific accomplishments achieved similar to those to be undertaken in the Scope of Work to be successful.

(15 Points) The proposal adequately demonstrates that the principal in charge and staff, including the day-to-day manager has recent, relevant and successful experience pertaining to specific activities performed similar to those to be undertaken in the Scope of Work.

(8 Points) The proposal adequately demonstrates that the principal in charge and staff,

including the day-to-day manager has recent and relevant experience similar to those specified to be undertaken in the Scope of Work but has not shown specific accomplishments achieved similar to those to be undertaken in the Scope of Work.

(0 Points) The proposal does not adequately demonstrate that the principal in charge and staff, including the day-to-day manager, has recent and relevant experience like those specified to be undertaken in the Scope of Work.

Past Performance (15 Points) This factor addresses the firm or person's past performance record on similar work as to be undertaken in the Scope of Work in terms of work quality, sensitivity to tribal concerns, timely delivery of products and reports as reported by other clients. As a part of your response, provide a list of all clients over the past three years, including contract dates, contact names and telephone numbers.

(15 Points) A list of all clients over the past three years, including contract dates, contact names and telephone numbers is included in the proposal and an evaluation of a sampling of referenced client responses indicate client's satisfaction with past performance in terms of work quality, sensitivity to tribal concerns, and timely delivery of products and reports.

(8 Points) A list of all clients over the past three years, including contract dates, contact names and telephone numbers is included in the proposal and an evaluations of a sampling of referenced client responses indicate client's partial satisfaction with past performance in terms of work quality, or sensitivity to tribal concerns, or timely delivery of products and reports.

(0 Points) A list of all clients over the past three years, including contract dates, contact names and telephone numbers is not included in the proposal or an evaluations of a sampling of referenced client responses indicate client's non-satisfaction with past performance in terms of work quality, or sensitivity to tribal concerns, or timely delivery of products and reports.

Rating Factor 2. Timely Performance (15 Points)

This factor addresses the approach to providing and managing the Scope of Services by the extent and detail to which your implementation schedule identifies the specific tasks, benchmarks and timelines that you and others as listed in Rating Factor 1(A) above, will undertake to complete the Scope of Work within the time(s) specified. The Project Implementation Schedule, Form HUD-4125, may serve as the required schedule, if it is sufficiently detailed to demonstrate that you have clearly thought of your implementation plan. If awarded, this schedule will be incorporated into the contract as an attachment and used for monitoring performance of the contract.

(15 Points) The proposal included a project implementation plan that clearly specifies tasks and timelines. The document identifies specific tasks and subtasks, milestones, assigned individuals, duration, and interdependences between tasks to ensure

deliverables, outputs and outcomes as identified in the Scope of Work and within the overall timeframe specified. The document identifies the steps in place to adjust the work plan if tasks fall behind to meet the overall completion date.

(8 Points) The proposal included a project implementation plan that clearly specifies tasks and timelines. The document identifies specific tasks and subtasks, milestones, assigned individuals, duration, and interdependences between tasks to ensure deliverables, outputs and outcomes as identified in the Scope of Work and within the overall timeframe specified but the document did not identify the steps in place to make adjustments to the work plan if tasks fall behind in order to meet the overall completion date.

(0 Points) The proposal did not include a project implementation plan or the proposal included a project implementation plan but does not clearly specify the tasks and timelines, including specific tasks and subtasks, milestones, assigned individuals, duration, and interdependences between tasks to ensure deliverables, outputs, and outcomes as identified in the Scope of Work.

Rating Factor 3. Indian Preference (20 Points)

This factor satisfies the Indian preference requirements as stated above. This rating factor is made up of two sub-factors, as follows:

- A. Indian Organization / Indian-owned Economic Enterprise (20 Points) Provide evidence showing fully the extent of Indian ownership and interest by submission of the Indian Enterprise Qualification Statement. The Indian enterprise qualifications statement shall include an Employment and Training Opportunity statement, which describes the extent of employment and training opportunities you will provide to Native Americans under this proposal.

No points will be given for an incomplete or unsigned statement.

Rating Factor 4. Price (20 points) This factor addresses the total lump sum costs for services identified to carry out the Scope of Work. Provide a detailed cost breakdown by phase or tasks including principals and key personnel estimated hours and hourly rates. Include a breakout of profit, overhead and reimbursable with a not-to-exceed for a total Fixed Fee price.

(20 Points) The proposal's Fixed Fee price is within 5% of the lowest proposal received and the submission included a detailed cost breakdown by phase or tasks including principals and key personnel's estimated man-hours and hourly rates; a breakout of profit, overhead and reimbursable with a not-to-exceed total cost.

(15 Points) The proposal's Fixed Fee price is within 10% of the lowest proposal received and the submission included a detailed cost breakdown by phase or tasks including principals and key personnel's estimated man-hours and hourly rates; a breakout of profit, overhead and

reimbursable with a not-to-exceed total cost.

(10 Points) The proposal's Fixed Fee price is within 20% of the lowest proposal received and the submission included a detailed cost breakdown by phase or tasks including principals and key personnel's estimated man-hours and hourly rates; a breakout of profit, overhead and reimbursable with a not-to-exceed total cost.

(0 Points) The proposal's Fixed Fee price is over 20% of the lowest proposal received or the submission did not include a detailed cost breakdown by phase or tasks including principals and key personnel's estimated man-hours and hourly rates; a breakout of profit, overhead and reimbursable with a not-to-exceed total cost.

Submittal of Proposals and Additional Information

Response to this proposal may be submitted either via email or by postal mail to:

The Hopi Tribal Housing Authority

P.O. Box 906

Polacca, AZ 86042

Telephone: 928-737-2800

Email: jpavatea@htha.org

Web: www.htha.org

Submission deadline: May 22, 2026 at 5pm (MST). Proposals received during the 1st advertisement do not need to resubmit.

For proposals submitted by mail, an original and two (2) copies of the proposal must be received at the location and time specified above, **in a sealed packet and clearly marked, “Proposal for External Auditor”**. The date and time received will be recorded on each proposal.

Proposal received after the deadline will not be considered for review. **Proposals will not be accepted via facsimile.**

Award of the proposal will be based on the evaluation criteria above by a selection panel and within available funds. The use of interviews to further evaluate the proposal will be at the discretion of the HTHA. If deemed appropriate, negotiations will be conducted with selected firms or person(s) found acceptable and will include at least one principal and the proposed project manager. Selection and award will be made to the firm or person(s) with the best and final offer most advantages to the HTHA.

HTHA reserves the right to reject any or all proposals, and to waive technicalities that serve the best interest of the HTHA.

All questions regarding this Request for Proposal should be directed to Ms. Janet Pavatea, Procurement Officer at 928-737-2800.